---RS-70 - 1/12th pound - “Series of 1897”- “National Tobacco”, Montreal “26-17” ---

--- recess printed in black ink - perforated 12 - 22 x 28 mm. ---

--- with the 19 mm. imprint “AMERICAN BANK NOTE CO. OTTAWA**” ---**

At Montreal in 1895 the **American Tobacco Company** (U.S.A.) acquired the *D. Ritchie Company*, and the *American Cigarette Company*, and in 1899 they added the *Leon La Rue Snuff Company*, plus 80% of the shares of *Empire Tobacco* of Joliette. In 1903 they purchased *B. Houde Tobacco* of Quebec City (I.R.D. **2-8**), which had been in the pipe tobacco business since 1840. In 1907 the **American Tobacco Company** and the **American Snuff Company** (each with 50% interest) formed a subsidiary - the *National Snuff Company* [**26-17**], which in 1921 became the *National Tobacco Company* [**26-10D**].

In 1908 the **Imperial Tobacco Company of Canada** (I. T. Co.) acquired all the operations of the **American Tobacco of Canada** I.R.D. [**6-17**].

On April 3rd 1912 the company was re-organized as the **Imperial Tobacco Company of Canada Limited**, (ITCL). The affiliate *B. Houde Tobacco* continued to operate as an entity under its own name, but the *American Tobacco Company* and the *Empire Tobacco Company* ceased separate individual operations.

The Budget of **1891** raised the excise duty on *small packages* of snuff (i.e. weighing 5 pounds or less) having *over 40% moisture* from 20¢ (the **1886** excise rate) to 25¢ per pound. The *excise duty* was 25¢ per twelve packages sold.

The Budget of **1908** *abolishing the moisture rating for snuff* set a flat rate of 5¢ per pound on the product which by then had become a relatively “small ticket” sales item. This stamp did not represent an even fraction of a tax-cent. Simply put, the *excise duty* was 5¢ per twelve packages sold.

★**RS-70** - 1/12th pound, black, perf 12

RS-70 - 1/12th pound, perf 12, coded **26-17 / TOBACCO / AUG. / 16 1911**

[★RS-70]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1909	---	---	---	---	---	---	---	---	---	---	---	---
1910	---	---	---	---	---	---	---	---	---	---	---	---
1911	---	7	---	---	---	---	---	16	4	---	8	---
1912	---	---	---	---	---	20	---	---	---	---	---	17
1913	---	---	---	---	---	---	---	---	---	---	---	5
1914	12	---	---	---	---	---	4	---	---	---	---	12
1915	---	---	---	---	---	---	26	---	---	---	---	---

Items outlined in gold (e.g. 12) were taken from eBay and *are not* in the collection

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File path is [c:\ MS - STAMPS \ RS_STAMPS \ 1897-1908 \ 1-12 pound - black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 8th 2014, JBH